



Republic of the Philippines  
**Department of Education**  
REGION III  
SCHOOLS DIVISION OFFICE OF BATAAN

**DIVISION MEMORANDUM**  
No. 155, s. 2026

APR 06 2026

**SEMINAR ON THE LAWS AND REGULATIONS ON GOVERNMENT EXPENDITURES (LARGE)**

To: Assistant Schools Division Superintendent  
Chief Education Supervisors  
Education Program Supervisors  
Public Schools District Supervisors  
Public Elementary, Junior, and Senior High School Heads  
All Others Concerned

1. Anchored on key legal frameworks, including Presidential Decree No. 1445 (*Government Auditing Code of the Philippines*), COA Circular 2012-001 (*Revised Guidelines and Documentary Requirements for Common Government Transactions*), and COA Circular 2012-003 (*Guidelines on Irregular, Unnecessary, Excessive, Extravagant, or Unconscionable [IUEEU] Expenditures*), the conduct of the **Seminar on the Laws and Regulations on Government Expenditures (LARGE)** is conducted to support the Department of Education (DepEd) in fulfilling its mandate of managing public funds responsibly. The seminar enhances the competencies of DepEd personnel in financial management areas such as budgeting, disbursement, procurement, personnel services, and auditing, thereby promoting compliance, strengthening internal controls, and ensuring transparency and accountability in the use of government resources.
2. The activity will be held on **April 14–16, 2026**, from **8:00 AM to 5:00 PM**, at a venue to be announced.
3. This activity aims to:
  - a. Master key laws and guidelines governing government expenditures, including the General Appropriations Act, COA circulars, and DBM rules.



Kabukiran, Calaylayan, Abucay 2114 Bataan

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"We Mould Heroes"



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- b. Strengthen financial management skills in disbursement processing, asset management, and reporting of personnel services, MOOE, supplies, and capital outlay.
  - c. Prevent irregular, unnecessary, excessive, extravagant, or unconscionable (IIUEEU) expenditures and foster a culture of fiscal responsibility through practical case discussions and expert guidance.
4. A **registration fee** in the amount of **Six Thousand Three Hundred Pesos (P6,300.00)**, covering meals and registration expenses, shall be charged against the **Maintenance and Other Operating Expenses (MOOE)** for Non-Implementing Units. For participants from **Implementing Units**, payment shall be made through the SDO Cashier Section **not later than April 06, 2026**.
  5. Attached are the list of participants and the training matrix.
  6. Participants are required to provide the necessary details requested by the training facilitator from the Commission on Audit through the link provided (<https://tinyurl.com/SDOBTN-LARGE-PSMS>) **on or before April 08, 2026**.
  7. This Memorandum shall serve as the Authority to Travel for the participants.
  8. Attendance is required for all participants. Proxies are not allowed.
  9. Immediate dissemination of and strict compliance with this Memorandum are directed.

  
**CAROLINA S. VIOLETA, EdD, CESO V**  
Schools Division Superintendent



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Enclosure no. 01 to Division Memorandum no.\_\_\_\_,s. 2026

**SEMINAR ON THE LAWS AND REGULATIONS ON GOVERNMENT  
 EXPENDITURES (LARGE)**

*LIST OF PARTICIPANTS*

NO.	NAME	POSITION / DESIGNATION	OFFICE / DEPARTMENT
<b>TRAINEES</b>			
1	JERRY DIMLA CRUZ, DEM, CESO VI	Assistant Schools Division Superintendent	SDO BATAAN
2	EDGAR GARCIA	Education Program Supervisor	SDO BATAAN
3	EVANGELINE GALLARDO	Senior Education Program Specialist I	SDO BATAAN
4	KHARL JOHN CRUZ	Project Development Officer I	SDO BATAAN
5	RIEZLE C. MUÑOZ	Administrative Officer II	SDO BATAAN
6	MAE ANN O. RODRIGUEZ	Administrative Assistant III	SDO BATAAN
7	MARIA PATRICIA CONSTANTINO	Administrative Assistant III	SDO BATAAN
8	HANNAH GRACE D. BARATA	Administrative Assistant III	SDO BATAAN
9	KIMBERLY ICAWAT	Administrative Assistant III	SDO BATAAN
10	KRISSEL ANN C. GUEVARRA	Administrative Assistant III	Dinalupihan East District
11	GINA D. ESQUIVEL	Administrative Assistant III	Pilar District
12	JERALD I. SUNGA	Administrative Aide IV	SDO BATAAN
13	MHARA C. ESTEVES	Administrative Aide IV	SDO BATAAN
14	MARINEL D. LINTAG	Administrative Aide IV	SDO BATAAN
15	BERNA LISA O. DAGON	Administrative Aide IV	SDO BATAAN
16	DENNESSE ANNE M. MARTINEZ	HT III / Asst. Senior HS Principal	E. C. BERNABE NHS - SHS
17	SATHIA APRIL N. MILLARES	Administrative Assistant III	Morong National High School
18	JHO ANDREA HIL L. MACALINAO	Administrative Officer II	Orani National High School
19	SOPHIA ELLIS R. ATIBAGOS	Administrative Officer II	Abucay North ES
20	CATHERINE V. ALARCON	Administrative Officer II	Mabatang ES
21	JOEL B. VARGAS	Principal I	Parang ES
22	GRACE F. DARACAY	Head Teacher III	Banawang ES
23	EFREN G. ESPIRITU	School Principal II	Daang Bago ES
24	NEILA D. TOLEDO	School Principal II	Old San Jose ES
25	MILDRED B. FAMORCAN	School Principal II	Layac IS
26	MARY ANN M. DE MESA	School Principal IV	Colo Elementary School
27	JUVY T. NACU	School Principal I	Magsaysay ES
28	DAN EMEL V. BAUTISTA	Head Teacher I	Payangan IS
29	LIEZELLE V. TORIO	School Principal III	Balsik ES



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30	MARILYN G. DE GUZMAN	Head Teacher III	St. Ma. Virginia P. Leonzon MIS
31	LOR P. RONQUILLO	Head Teacher III	Saba IS
32	KRISTINE JOY C. MATILLA	Head Teacher I	St. Francis ES (Bacong)
33	ROWENA M. LISUD	School Principal III	Luz ES
34	DEXTER V. FERNANDEZ	Head Teacher III	BLISS IS
35	MARJORIE M. PALOMO	School Principal IV	Alasasin ES
36	GEMMA F. DALUGDUG	School Principal I	Mt. View ES
37	MARIA MAY S. FORIO	School Principal III	Ipag ES
38	JERRY C. PERELLO	School Principal III	Mariveles NHS - Alasasin
39	JENELYN E. SIBAYAN	School Principal I	Mariveles NHS - New Alion
40	GEMALYN T. BARQUIN	School Principal IV	Nagbalayong ES
41	ODISSA P. DASILAO	Head Teacher III	Mabayo NHS
42	JEFERSON JOHN P. BASTO	Head Teacher III	Pantalan Luma ES
43	HAMILTON Q. CRUZ	Head Teacher III	Pulo IS
44	TROY B. VILLASOL	School Principal III	Orani NHS - Parang-Parang
45	MARIA CORAZON M. ALARCON	School Principal I	Bilolo ES
46	JOCELYN M. REYES	School Principal II	Capunitan ES
47	PAULINE B. ROXAS	School Principal IV	Alauli ES
48	PERLITA S. PAREÑO	School Principal II	Panilao ES
49	AURELIA L. GARCIA	Head Teacher III	Asuncion Consunji MES
50	ANTONIO B. VENEGAS JR.	Head Teacher III	Samal NHS - Annex
<b>COA Speakers and TWG</b>			
1	ATTY. ABRAHAM D. BASILIO	SPEAKER	
2	ATTY. DARYL G. LIANGCO	SPEAKER	
3	MS. PRINCESS LEA B. TAROY	SPEAKER	
4	MS. RIZA P. SIRON	TRAINING SPECIALIST	
5	DESIGNATED BY COA	REGIONAL TRAINING UNIT	
6	DESIGNATED BY COA	REGIONAL TRAINING UNIT	
7	DESIGNATED BY COA	REGIONAL TRAINING UNIT	
8	DESIGNATED BY COA	REGIONAL TRAINING UNIT	
9	DESIGNATED BY COA	REGIONAL TRAINING UNIT	
10	DESIGNATED BY COA	REGIONAL TRAINING UNIT	

# PROGRAM AGENDA

## Seminar on Laws and Regulations on Government Expenditures (**LARGE**)

Department of Education – Schools Division of Bataan  
April 14-16, 2026



DATE	TIME	SESSION TITLE(S)	RESOURCE PERSON(S)
<b>DAY 1</b>	8:00-08:45 am	<b>Registration</b>	
	8:45-10:00 am	<b>Opening Activities Levelling of Expectations</b>	<b>Ms. Riza P. Siron</b> Training Specialist
	10:00 – 10:15 am	<b>AM BREAK</b>	
	10:15 – 12:00nn	<b>Session 1:</b> Fundamental Principles on Government Expenditures	<b>Atty. Abraham D. Basilio</b> State Auditor IV/Audit Team Leader Local Government Audit Sector F Province of Tarlac
	12:00 – 1:00 pm	<b>LUNCH BREAK</b>	
	1:00 – 3:00 pm	<b>Session 2:</b> Disbursements of Government Funds	
	3:00 – 3:15 pm	<b>PM BREAK</b>	
	3:15 – 5:00 pm	<b>Session 8:</b> Irregular, Illegal, Unnecessary, Excessive, Extravagant, Unconscionable (IIUEEU) Expenditures	
<b>DAY 2</b>	08:00 – 11:00 am	<b>Session 3:</b> Personnel Services	<b>Atty. Daryl G. Liangco</b> State Auditor V/Regional Supervising Auditor National Government Audit Sector Cluster 7
	10:00 – 10:15 am	<b>AM BREAK</b>	
	11:00 – 12:00 nn	<b>Session 4:</b> Traveling Expenses	
	12:00 – 1:00 pm	<b>LUNCH BREAK</b>	
	1:00 – 3:00 pm	<b>Continuation of Session 4</b>	
	3:00 – 3:15 pm	<b>PM BREAK</b>	
	3:15 – 5:00 pm	<b>Session 5:</b> Supplies, Materials and Equipment Inventory/Expenses	
<b>DAY 3</b>	08:00 – 10:00 am	<b>Session 6:</b> Other MOOE Accounts and Financial Expenses	<b>Ms. Princess Lea B. Taroy</b> State Auditor IV/OIC-Supervising Auditor Local Government Audit Sector E Province of Pampanga
	10:00 – 10:15 am	<b>AM BREAK</b>	
	10:15 – 12:00 nn	<b>Continuation of Session 6</b>	
	12:00 – 1:00 pm	<b>LUNCH BREAK</b>	
	1:00 – 4:00 pm	<b>Session 7:</b> Capital Outlay: Property, Plant and Equipment	
	4:00 – 5:00 pm	<b>Closing</b>	<b>Ms. Riza P. Siron</b> Training Specialist

